

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 1264
HOUSE BILL 2040

AN ACT TO CLASSIFY PROPERTY OF VETERANS, MASONIC, AND OTHER
FRATERNAL AND CHARITABLE ORDERS AND ORGANIZATIONS FOR AD
VALOREM TAX PURPOSES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-275, as the same appears in the 1973 Supplement to the 1972 Replacement Volume 2D of the General Statutes of North Carolina, is hereby amended by adding at the end thereof new subdivisions (15), (16), (17) and (18), to read as follows:

- "(15) Real and personal property belonging to the American Legion, Veterans of Foreign Wars, Disabled American Veterans, or to any similar veterans organizations chartered by the Congress of the United States or organized and operated on a statewide or nationwide basis, and any post or local organization thereof, when used exclusively for meeting or lodge purposes by said organization, together with such additional adjacent real property as 'may be necessary for the convenient and normal use of the buildings thereon. Notwithstanding the exclusive-use requirement hereinabove established, if a part of a property that otherwise meets this subsection's requirements is used for a purpose that would require that it not be listed, appraised, assessed or taxed if the entire property were so used, that part, according to its value, shall not be listed, appraised, assessed or taxed. The fact that a building or facility is incidentally available to and patronized by the general public, so far as there is no material amount of business or patronage with the general public, shall not defeat the classification granted by this section.
- (16) Real and personal property belonging to the Grand Lodge of Ancient, Free and Accepted Masons of North Carolina, the Prince Hall Masonic Grand Lodge of North Carolina, their subordinate lodges and appendant bodies including the Ancient and Arabic Order Nobles of the Mystic Shrine, and the Ancient Egyptian Order Nobles of the Mystic Shrine, when used exclusively for meeting or lodge purposes by said organization, together with such additional adjacent real property as may be necessary for the convenient normal use of the buildings thereon. Notwithstanding the exclusive-use requirement hereinabove established, if a part of a property that otherwise meets this subsection's requirements is used for a purpose that would require that it not be listed, appraised, assessed or taxed if the entire property were so used, that part, according to its value, shall not be listed, appraised, assessed or taxed. The fact that a building or facility is incidentally available to and patronized by the general public, so far as there is no material amount of business or patronage with the general public, shall not defeat the classification granted by this section.
- (17) Real and personal property belonging to the Loyal Order of Moose, The Benevolent and Protective Order of Elks, The Knights of Pythias, The Odd

Fellows and similar fraternal or civic orders and organizations operated for nonprofit benevolent, patriotic, historical, charitable, or civic purposes, when used exclusively for meeting or lodge purposes by said organization, together with such additional adjacent real property as may be necessary for the convenient normal use of the buildings thereon. Notwithstanding the exclusive-use requirement hereinabove established, if a part of a property that otherwise meets this subsection's requirements is used for a purpose that would require that it not be listed, appraised, assessed or taxed if the entire property were so used, that part, according to its value shall not be listed, appraised, assessed or taxed. The fact that a building or facility is incidentally available to and patronized by the general public, so far as there is no material amount of business or patronage with the general public, shall not defeat the classification granted by this section. Nothing in this act shall be construed so as to include social fraternities, sororities, and similar college, university, or high school organizations in the classification for exclusion from ad valorem taxes.

- (18) Real and personal property belonging to Goodwill Industries and other charitable organizations organized for the training and rehabilitation of disabled persons when used exclusively for training and rehabilitation, including commercial activities directly related to such training and rehabilitation."

Sec. 2. If any provision of this act be declared unconstitutional or otherwise invalid, such unconstitutionality or invalidity shall not affect the remaining provisions of this act which can be given effect without the unconstitutional or invalid provision, and to that end the provisions of this act are declared to be severable.

Sec. 3. The organizations entitled to the exclusion herein provided shall be subject to the provisions of G.S. 105-282.1(a)(3) simplifying the procedure for filing applications for exemption or exclusion from property taxes.

Sec. 4. This act shall be effective with respect to taxable years beginning on and after January 1, 1974.

In the General Assembly read three times and ratified, this the 11th day of April, 1974.